

1 ABSTRACT OF THE DISCLOSURE

 This specification discloses a polarizing
element for dividing light into first and second
polarized lights differing in polarized state from
5 each other by a polarizing dividing surface,
directing the first polarized light in a first
direction, reflecting the second polarized light by
a reflecting surface and directing it in the first
direction, and varying the polarized state of at
10 least one of the first and second polarized lights
to thereby make the polarized states of the first
and second polarized lights coincident with each
other, characterized in that the polarizing dividing
surface is disposed on one surface of a plane
15 parallel plate and the reflecting surface is disposed
on the other surface of the plane parallel plate,
and the light enters obliquely from the one surface
or the other surface. The specification also
discloses a polarizing conversion unit provided
20 with such polarizing element, and a projector
provided with such polarizing conversion unit.